

# FYE 2009 Review - Annual Financial Report

School District: Cumberland County  
 Audit Firm Name: Ross & Company, PLLC  
 Date: 2/10/2010  
 1st Audit Reviewer: Kem Delaney-Ellis  
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	1,676,301.92	1,702,568.58	-26,266.66	1,704,950.00	-2,381.42	See page 13 of audit report
Revenue (State) - 3900 (On-Behalf Payments)	1,031,246.00	1,687,946.96	-656,700.96	0.00	1,687,946.96	
Revenue (State) - 3XXX (Not 3900)	4,752,605.41	4,752,605.41	0.00	6,440,552.00	-1,687,946.59	
Revenue (Federal) - 4XXX	19,779.74	19,779.74	0.00	19,780.00	-0.26	
Total Revenues	7,479,933.07	8,162,900.69	-682,967.62	8,165,282.00	-2,381.31	
Expenditures-Not including Transfers Out or On Behalf	6,446,858.43	6,487,337.43	-40,479.00	8,175,284.00	-1,687,946.57	
Expenditures-On Behalf	1,031,246.00	1,687,946.96	-656,700.96	0.00	1,687,946.96	
Total Expenditures	7,478,104.43	8,175,284.39	-697,179.96	8,175,284.00	0.39	
Excess (Deficiency) of Revenues Over Expenditures	1,828.64	-12,383.70	14,212.34	-10,002.00	-2,381.70	
Other Financing Sources - Not Transfers In	2,382.00	2,382.00	0.00	0.00	2,382.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	32,744.71	32,744.71	0.00	32,745.00	-0.29	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	25,537.00	25,537.00	0.00	25,537.00	0.00	
Total Other Financing Sources, Uses and Transfers	9,589.71	9,589.71	0.00	7,208.00	2,381.71	
Net Change in Fund Balance	11,418.35	-2,793.99	14,212.34	-2,794.00	0.01	
Beginning Fund Balance - July 1	631,744.07	631,744.07	0.00	681,744.00	-49,999.93	Beginning balance differences to be determined
Ending Balance - June 30	643,162.42	628,950.08	14,212.34	678,950.00	-49,999.92	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	1,031,246.00	1,687,946.96	-656,700.96	0.00	1,687,946.96	Refer to page 33 of audit report, note 13 Onbehalf payments are not separated, total sum \$1,687,947.
On-Behalf Expenditures by Fund	1,031,246.00	1,687,946.96	-656,700.96	0.00	1,687,946.96	Refer to page 33 of audit report, note 13 Onbehalf payments are not separated, total sum \$1,687,947.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	278.50	278.50	0.00	279.00	-0.50	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	545,361.70	545,361.70	0.00	545,362.00	-0.30	
Revenue (Federal) – 4XXX	1,336,149.64	1,336,149.64	0.00	1,336,150.00	-0.36	
Total Revenues	1,881,789.84	1,881,789.84	0.00	1,881,791.00	-1.16	
Expenditures-Not including Transfers Out and not 0280	1,899,952.84	1,899,952.84	0.00	1,899,953.00	-0.16	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,899,952.84	1,899,952.84	0.00	1,899,953.00	-0.16	
Excess (Deficiency) of Revenues Over Expenditures	-18,163.00	-18,163.00	0.00	-18,162.00	-1.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	25,537.00	25,537.00	0.00	25,537.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	7,374.00	-7,374.00	
Other Financing Uses - Transfers Out Only	7,374.00	7,374.00	0.00	0.00	7,374.00	
Total Other Financing Sources, Uses and Transfers	18,163.00	18,163.00	0.00	18,163.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	1.00	-1.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	1.00	-1.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 310 (Capital Outlay) (310)</b>						
Revenue (Local) - 1XXX	565.57	565.57	0.00	566.00	-0.43	
Revenue (State) – 3XXX	95,518.00	95,518.00	0.00	109,630.00	-14,112.00	
Total Revenues	96,083.57	96,083.57	0.00	110,196.00	-14,112.43	
Expenditures-Not including Transfers Out	91,762.19	91,762.19	0.00	91,762.00	0.19	
Total Expenditures	91,762.19	91,762.19	0.00	91,762.00	0.19	
Excess (Deficiency) of Revenues Over Expenditures	4,321.38	4,321.38	0.00	18,434.00	-14,112.62	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	4,321.38	4,321.38	0.00	18,434.00	-14,112.62	See page 37 of audit report
Beginning Fund Balance - July 1	256.29	256.29	0.00	256.00	0.29	
Ending Balance - June 30	4,577.67	4,577.67	0.00	18,690.00	-14,112.33	See page 37 of audit report
<b>Fund 320 (Building) (320)</b>						
Revenue (Local) - 1XXX	303,984.00	303,984.00	0.00	303,984.00	0.00	
Revenue (State) – 3XXX	377,060.00	377,060.00	0.00	377,060.00	0.00	
Total Revenues	681,044.00	681,044.00	0.00	681,044.00	0.00	
Expenditures-Not including Transfers Out	608,059.38	608,059.38	0.00	608,059.00	0.38	
Total Expenditures	608,059.38	608,059.38	0.00	608,059.00	0.38	
Excess (Deficiency) of Revenues Over Expenditures	72,984.62	72,984.62	0.00	72,985.00	-0.38	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	72,984.62	72,984.62	0.00	72,985.00	-0.38	
Beginning Fund Balance - July 1	163,657.52	163,657.52	0.00	163,658.00	-0.48	
Ending Balance - June 30	236,642.14	236,642.14	0.00	236,643.00	-0.86	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	3,617,842.39	3,617,842.39	0.00	3,617,842.00	0.39	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,617,842.39	3,617,842.39	0.00	3,617,842.00	0.39	
Excess (Deficiency) of Revenues Over Expenditures	-3,617,842.39	-3,617,842.39	0.00	-3,617,842.00	-0.39	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-3,617,842.39	-3,617,842.39	0.00	-3,617,842.00	-0.39	
Beginning Fund Balance - July 1	0.00	0.00	0.00	5,407,600.00	-5,407,600.00	Beginning balance differences to be determined
Ending Balance - June 30	-3,617,842.39	-3,617,842.39	0.00	1,789,758.00	-5,407,600.39	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	10,138,850.48	10,821,818.10	-682,967.62	10,838,313.00	-16,494.90	See explanations above
Total Expenditures - Governmental Funds	13,695,721.23	14,392,901.19	-697,179.96	14,392,900.00	1.19	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-3,556,870.75	-3,571,083.09	14,212.34	-3,554,587.00	-16,496.09	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	27,752.71	27,752.71	0.00	25,371.00	2,381.71	
Net Change in Fund Balance - Governmental Funds	-3,529,118.04	-3,543,330.38	14,212.34	-3,529,216.00	-14,114.38	
Beginning Fund Balance - July 1 - Governmental Funds	795,657.88	795,657.88	0.00	6,253,258.00	-5,457,600.12	
Ending Fund Balance - June 30 - Governmental Funds	-2,733,460.16	-2,747,672.50	14,212.34	2,724,042.00	-5,471,714.50	
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	168,996.01	168,996.01	0.00	168,996.00	0.01	
Total Operating Revenues	168,996.01	168,996.01	0.00	168,996.00	0.01	
Expenditures-Not including Transfers Out or On-behalf	501,588.59	498,025.59	3,563.00	529,921.00	-31,895.41	
Expenditures-On Behalf	31,895.00	31,895.00	0.00	0.00	31,895.00	
Expenditures - Depreciation Only (Fund 81)	4,407.33	4,407.33	0.00	4,407.00	0.33	
Total Operating Expenses	537,890.92	534,327.92	3,563.00	534,328.00	-0.08	
Operating Income (Loss)	-368,894.91	-365,331.91	-3,563.00	-365,332.00	0.09	
Non-Operating Revenue - Interest Income Only (Local) - 1510	4,280.72	4,280.72	0.00	4,281.00	-0.28	
Revenue (State) – 3XXX	5,890.00	5,890.00	0.00	37,785.00	-31,895.00	
Revenue (State) - 3900 (On-Behalf Payments)	31,895.00	31,895.00	0.00	0.00	31,895.00	
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	371,891.00	371,891.00	0.00	371,891.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	1,525.00	1,525.00	0.00	0.00	1,525.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	-3,735.80	-3,735.80	0.00	0.00	-3,735.80	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	411,745.92	411,745.92	0.00	413,957.00	-2,211.08	See page 16 of audit report; difference is Gain/Loss on Sale of Assets
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	-2,211.00	2,211.00	
Other Financing Uses - Transfers Out Only	22,972.00	22,972.00	0.00	22,972.00	0.00	
Net Transfers In (Out)	-22,972.00	-22,972.00	0.00	-25,183.00	2,211.00	
Change in Net Assets	19,879.01	23,442.01	-3,563.00	23,442.00	0.01	
Beginning Net Assets - July 1	68,408.85	68,408.85	0.00	122,085.00	-53,676.15	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	88,287.86	91,850.86	-3,563.00	145,527.00	-53,676.14	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	28,691.75	28,691.75	0.00	28,692.00	-0.25	
Total Operating Revenues	28,691.75	28,691.75	0.00	28,692.00	-0.25	
Expenditures-Not including Transfers Out	31,633.44	31,633.44	0.00	31,634.00	-0.56	
Expenditures - Depreciation Only (Fund 81)	1,052.35	1,052.35	0.00	1,052.00	0.35	
Total Operating Expenses	32,685.79	32,685.79	0.00	32,686.00	-0.21	
Operating Income (Loss)	-3,994.04	-3,994.04	0.00	-3,994.00	-0.04	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	15,686.00	-15,686.00	See page 16 of audit report; Day Care Operations does not include State grants \$15,686 in Munis
Revenue (State) - 3900 (On-Behalf Payments)	22.27	22.27	0.00	0.00	22.27	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	22.27	22.27	0.00	15,686.00	-15,663.73	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	2,398.71	2,398.71	0.00	2,399.00	-0.29	
Net Transfers In (Out)	2,398.71	2,398.71	0.00	-2,399.00	4,797.71	
Net Income (Loss)	-1,573.06	-1,573.06	0.00	9,293.00	-10,866.06	See page 16 of audit report
Beginning Net Assets - July 1	39,487.60	39,487.60	0.00	41,483.00	-1,995.40	Beginning balance differences to be determined
Ending Net Assets - June 30	37,914.54	37,914.54	0.00	50,776.00	-12,861.46	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	197,687.76	197,687.76	0.00	197,688.00	-0.24	
Total Operating Expenses - Proprietary Funds	570,576.71	567,013.71	3,563.00	567,014.00	-0.29	
Operating Income (Loss) - Proprietary Funds	-372,888.95	-369,325.95	-3,563.00	-369,326.00	0.05	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	411,768.19	411,768.19	0.00	429,643.00	-17,874.81	See explanations above
Net Transfers In (Out) - Proprietary Funds	-20,573.29	-20,573.29	0.00	-27,582.00	7,008.71	
Net Income (Loss) - Proprietary Funds	18,305.95	21,868.95	-3,563.00	32,735.00	-10,866.05	See page 16 of audit report; Net Income (loss) \$60,317.
Net Assets, July 1, 2008 - Proprietary Funds	107,896.45	107,896.45	0.00	163,568.00	-55,671.55	
Net Assets, June 30, 2009 - Proprietary Funds	126,202.40	129,765.40	-3,563.00	196,303.00	-66,537.60	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	338,568.00	-338,568.00	See page 19 of audit report; Trust and Agency Fund is not included in Munis
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	338,568.00	-338,568.00	
Deductions	0.00	0.00	0.00	310,789.00	-310,789.00	
Total Deductions	0.00	0.00	0.00	310,789.00	-310,789.00	
Change in Net Assets	0.00	0.00	0.00	27,779.00	-27,779.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	230,010.00	-230,010.00	
Ending Net Assets - June 30	0.00	0.00	0.00	257,789.00	-257,789.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	338,568.00	-338,568.00	See explanations above
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	310,789.00	-310,789.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	27,779.00	-27,779.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	230,010.00	-230,010.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	257,789.00	-257,789.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	31,895.00	31,895.00	0.00	0.00	31,895.00	On behalf payments are not separated; see page 16 of audit report
Fund 51 - On-Behalf Expenditures	31,895.00	31,895.00	0.00	0.00	31,895.00	On behalf payments are not separated; see page 16 of audit report
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	412,162.15	412,162.15	0.00	412,162.00	0.15	Refer to page 29 of audit report
Depreciation Expense - Fund 81	4,407.33	4,407.33	0.00	5,459.00	-1,051.67	Refer to page 29 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	1,063,163.27	1,719,864.23	-656,700.96	1,719,864.24	-0.01	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	On behalf payments are not separated; see page 33 of audit report, note 13 On-behalf payments total \$1,687,947
On-Behalf Payments (Audit - KDE Web)	-1,063,163.27	-1,719,864.23	656,700.96	-1,719,864.24	0.01	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-1,300.58	-1,300.58	0.00	0.00	-1,300.58	Not evaluating at this time
Deductions	412,162.15	412,162.15	0.00	0.00	412,162.15	
Change Total assets	-413,462.73	-413,462.73	0.00	0.00	-413,462.73	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-413,462.73	-413,462.73	0.00	0.00	-413,462.73	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	-3,735.80	-3,735.80	0.00	0.00	-3,735.80	Not evaluating at this time
Deductions	4,407.33	4,407.33	0.00	0.00	4,407.33	
Change Total assets	-8,143.13	-8,143.13	0.00	0.00	-8,143.13	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-8,143.13	-8,143.13	0.00	0.00	-8,143.13	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	1,052.35	1,052.35	0.00	0.00	1,052.35	Not evaluating at this time
Change Total assets	-1,052.35	-1,052.35	0.00	0.00	-1,052.35	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,052.35	-1,052.35	0.00	0.00	-1,052.35	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-5,036.38	-5,036.38	0.00	0.00	-5,036.38	See above
Total Deductions - Fixed Assets	417,621.83	417,621.83	0.00	0.00	417,621.83	
Change in Total Fixed Assets	-422,658.21	-422,658.21	0.00	0.00	-422,658.21	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-422,658.21	-422,658.21	0.00	0.00	-422,658.21	